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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

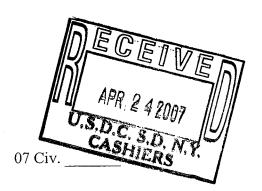
JF CORPORATION and INTERCITRUS EXPORT LTD.,

Plaintiffs,

-against-

CIS FINANCIAL SERVICES, INC., CARGILL, INC., and CARGILL INVESTOR SERVICES, INC.,

Defendants.



DEFENDANTS' RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, defendants, by their attorneys, Dorsey & Whitney LLP, state that:

- CIS Financial Services, Inc. was dissolved effective May 19, 2006, and has no corporate ownership information to report.
 - Cargill Investor Services, Inc. is a wholly owned subsidiary of Cargill, Inc. 2.

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3. Cargill, Inc. has no parent corporation and no publicly held corporation holds 10 percent or more of its stock.

Dated: New York, New York April 24, 2007 DORSEY & WHITNEY LLP

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